



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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MOVING A STRUCTURE (BRIDGE) AS A RETAIL SALE

Issued July 31, 1974

Is the moving of an existing building or other structure a retail sale such that the retail sales tax and the Retailing business and occupation tax apply?

RCW 82.04.050 defines "sale at retail" or "retail sale" to include the

. . . charge made . . . for labor and services rendered in respect to the . . . moving of existing buildings or structures . . .

Published Rule 172 implements this statute.

Moving existing buildings or structures is, under the above statute, a retail sale. The retail sales tax and the Retailing business and occupation tax apply.

The Department has held that a bridge is a "building or structure" within the meaning of the statute, such that moving a bridge is taxable as a retail sale.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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